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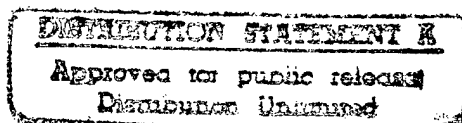
Before the Subcommittee on Departmental Operations,
Committee on Agriculture, House of Representatives

For Release
on Delivery
Expected at
10 a.m. EDT
Wednesday
October 1, 1997

RESULTS ACT

Observations on USDA's Draft Strategic Plan

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Mr. Chairman and Members of the Subcommittee:

We are pleased to be here today to discuss the U. S. Department of Agriculture's (USDA) draft strategic plan required by the Government Performance and Results Act of 1993 (Results Act). Our testimony is based primarily on our July 1997 review of USDA's May 1997 draft strategic plan,¹ and our observations on the August 1997 revised draft plan, which we recently obtained from USDA. Our testimony does not reflect any subsequent changes that may have been made and included in the final plan that USDA submitted to the Congress on September 30, 1997.

In summary, our July 1997 report stated that a significant amount of work remained to be done before USDA's plan fulfilled the requirements of the Results Act. Specifically we found that USDA's May 1997 draft strategic plan did not

- contain all six elements required by the Results Act; and
- provide a comprehensive strategy to accomplish the Department's mission because it lacked some key attributes that are necessary for a quality strategic plan.

Our review of the August revised draft strategic plan indicates that while USDA has made significant progress in addressing these concerns there remains a need for additional work in some areas.

Background

With an operating budget of about \$57 billion, USDA is one of the largest civilian agencies in government. USDA administers over 200 programs that cover a wide range of issues related to food and agriculture. Among other things, USDA's programs support farmers' incomes, stabilize domestic markets, promote U.S. exports, manage national forests, conserve agricultural lands, provide access to food for low-income households, improve the nutritional status of the American people, ensure a safe food supply, and support research for the development of new agricultural products and processes. The programs are administered by 18 agencies in seven mission areas.

The diverse nature of USDA's programs raises several challenges in developing a comprehensive strategic plan that adequately addresses all the responsibilities falling under the Department's purview. To best address the wide range of program activities and functions that support its

¹Results Act: Observations on USDA's Draft Strategic Plan (GAO/RCED-97-196R, July 10, 1997).

mission and respond to the Results Act, USDA chose to develop a strategic plan that consists of a departmentwide strategic overview accompanied by 30 plans for the mission areas, agencies, and staff offices that constitute the Department. While the departmentwide strategic overview lays out the overall mission and goals for USDA, the agency plans provide greater detail on the missions and the goals of the individual agencies that make up the Department.

For our July 1997 report, we reviewed the departmentwide strategic overview and the 16 agency plans that are directly related to accomplishing USDA's mission and implementing its programs. These 16 agency plans cover USDA's seven primary mission areas: Farm and Foreign Agricultural Services; Food, Nutrition, and Consumer Services; Food Safety; Marketing and Regulatory Programs; Natural Resources and Environment; Research, Education, and Economics; and Rural Development.

USDA's May 1997 Draft Plan Did Not Contain All the Required Elements

USDA's May 1997 draft plan did not contain all six elements required by the Results Act. The six critical components required by the act are (1) a comprehensive mission statement; (2) agencywide long-term goals and objectives for all major functions and operations; (3) approaches (or strategies) and the various resources needed to achieve the goals and objectives; (4) a relationship between the long-term goals and objectives and the annual performance goals; (5) an identification of key factors, which are external to the agency and beyond its control, that could significantly affect the achievement of the strategic goals; and (6) a description of how program evaluations were used to establish or revise strategic goals and a schedule for future program evaluations.

We found that the departmentwide strategic overview only provided a mission statement for USDA as a whole and laid out four general goals and their related subgoals. The overview referred readers to the agencies' plans for detailed information on all six required elements of the Results Act. However, our review of the 16 agencies' plans found that they were generally incomplete and, except for the plan of the Food and Consumer Service, none of them contained all six key elements required by the Results Act. While all of the 15 incomplete plans contained a mission statement and goals and objectives, the information provided for the other four key elements varied significantly. Specifically, for these 15 agency plans we found that

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- 7 did not provide information on the resources needed to achieve the agencies' goals and objectives;
 - none provided sufficient information on the relationship between an agency's long-term goals and annual performance goals; most plans indicated that this information was being developed;
 - 7 did not provide information on the external factors that were beyond the control of the agency and that could affect the achievement of its goals; and
 - 13 plans alluded to the fact that program evaluations might be used to modify goals and objectives in the future, but none described the general scope and methodology for the evaluations, the key issues that would be addressed during the evaluations, or the timing of the evaluations.

We also found that while many of the agencies' plans included sections that should have covered information on the required elements, the information actually provided was incomplete and often not relevant or directly linked to the goals and objectives stated in that agency's plan. As we have discussed with USDA officials, merely having a subheading for a required element does not satisfy the requirements of the Results Act. For example, almost all of the 16 agency plans included a section that discussed the external environment facing the agency, but only about half of the plans provided any indication of how these external factors could affect the agency's ability to accomplish specific goals and objectives. Because external factors can influence the achievement of a goal directly and significantly, not including a discussion of these factors could invalidate the assumptions underlying a goal. Similarly, providing a schedule of future program evaluations is important not because it is required but because without these evaluations an agency cannot have the confidence that it has set the right goals and that its strategies will be effective in achieving them.

Our review of USDA's August draft strategic plan found significant improvements in two of the four required elements. All of the agencies' plans included sections describing the (1) resources needed to accomplish the stated goals and (2) key external factors that could affect the achievement of their goals and objectives. However, the agencies' plans continued to lack sufficient information on the relationship between the long-term goals and annual performance goals as well as program evaluations that will be used in the future to ensure that those goals and objectives are being achieved. We found that although all the agencies' plans had subheadings to address these two requirements, the information provided in about half of them continues to be inadequate.

Key Attributes Necessary for a Quality Plan Were Missing

Collectively, USDA's May 1997 departmentwide overview and the agencies' plans did not provide a comprehensive strategy for carrying out the Department's mission or achieving the purposes of the Results Act (such as improving management, program effectiveness, and public accountability and confidence) because some key attributes were missing. Many of the attributes necessary for a quality strategic plan are described in the Office of Management and Budget's Circular A-11, Part 2. We found that the attributes missing from USDA's May 1997 plan included the following:

- As we just stated, many agency plans were incomplete. Until all the plans are completed, they cannot provide an overall guide to help the agencies set priorities and allocate resources consistent with these priorities.
- Some agency plans had inadequate descriptions of the strategies that an agency would use to achieve its goals and objectives. General goals and objectives should elaborate how an agency will carry out its mission, outline planned accomplishments, and schedule their implementation. Without fully descriptive strategies, it was unclear to us how these agencies would achieve their stated goals and objectives.
- Some agency plans contained goals and objectives with results that exceeded the agency's span of influence. In these cases, achieving the performance goal often depended on several external factors, some of which may be more significant than the agency's functions and programs. As we discussed with USDA officials, at a minimum, these external factors should be recognized in the agency's plan and linked to particular goals.
- Only a few agency plans included clear linkages between the agency's goals and objectives and how they contributed to USDA's major goals. We believe that these linkages are important because an agency's goals and objectives set out the long-term programmatic policy and goals of the Department as a whole and are important for providing direction and guidance to that agency's staff.
- Many agency plans lacked a clear emphasis on externally focused goals that directly relate to the mission of the agency. While the Results Act does not preclude the development of agency goals that are process-oriented, we believe that formulating goals that relate to an agency's mission are important because this process provides an opportunity for the agency to identify programs that are essential, as well as those that can be eliminated, reduced in scope, or transferred to another agency.
- Some of the goals and objectives in the agency plans were not measurable and thereby may preclude a future assessment of whether the goals have been or are being achieved. While the Results Act does not require agencies' goals to be stated in a quantitative fashion, we found that some

of them were stated so broadly that they were inherently unmeasurable, either directly or through the use of performance measures.

- Many agency plans had performance measures that were either missing, not useful, or incomplete, thus making a comprehensive assessment of performance and results difficult. Although some agency plans did provide information on performance measures, the information was not sufficient to show the relationship between an agency's strategic goals and the performance goals to be included in the annual performance plans.

Our review of the August revision of USDA's draft strategic plan found that it was generally better because the agency plans had been improved in three specific areas. First, the agency plans had a clearer focus on mission-related goals and objectives partly because process-oriented and internal goals had been separated from strategic goals. Second, the agency plans included better linkages between an agency's goals and objectives and its authorizing legislation, as well as clearly identified how the agency goals contributed to the Department's overall goals. Finally, the agency plans provided more detailed information on the various governmental and nongovernmental entities involved in accomplishing the agencies' goals. However, we remain concerned about the lack of complete information in some agency plans on the strategies that will be used to achieve the goals as well as the performance measures that will be used to gauge an agency's progress in meeting its goals. In particular, some of the agency plans continue to have broadly defined objectives and incomplete performance measures that will preclude an assessment of an agency's progress.

In conclusion, it is important to recognize that while USDA's May 1997 draft strategic plan was inadequate in many respects, the Results Act anticipated that the process of developing an effective strategic plan may take several planning cycles to perfect. We are pleased to see improvements in USDA's August draft strategic plan, which has incorporated many of the suggestions that we made during informal meetings with USDA officials after the issuance of our July 1997 report as well as suggestions that the Department received from congressional committees and the Office of Management and Budget. We look forward to continuing to work with the Congress and USDA to ensure that the requirements of the Results Act are met. Mr. Chairman, this concludes my prepared statement. I would be pleased to answer any questions that you or Members of the Subcommittee may have.

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In enacting this framework, Congress sought to create a more focused, results-oriented management and decisionmaking process within both Congress and the executive branch. These laws⁴ seek to improve federal management by responding to a need for accurate, reliable information for congressional and executive branch decisionmaking. This information has been badly lacking in the past, as much of our work has demonstrated. Implemented together, these laws provided a powerful framework for developing fully integrated information about agencies' missions and strategic priorities, data to show whether or not the goals are achieved, the relationship of information technology investment to the achievement of those goals, and accurate and audited financial information about the costs of achieving mission results.

The Results Act focuses on clarifying missions, setting goals, and measuring performance toward achieving those goals. It emphasizes managing for results and pinpointing opportunities for improved performance and increased accountability. Congress intended for the Act to improve the effectiveness of federal programs by fundamentally shifting the focus of management and decisionmaking away from a preoccupation with tasks and services to a broader focus on results of federal programs.

Requirements Under the Results Act

Under the Results Act, executive agencies are to develop strategic plans in which they define their missions, establish results-oriented goals, and identify strategies they will use to achieve those goals for the period 1997 through 2002. The Act specifies that all agencies' strategic plans should have six critical components: (1) a comprehensive agency mission statement; (2) agencywide long-term goals and objectives for all major functions and operations; (3) approaches (or strategies) to achieve the goals and objectives and the various resources needed; (4) a description of the relationship between the long-term goals/objectives and the annual performance plans required by the Act; (5) an identification of key factors, external to the agency and beyond its control, that could significantly affect achievement of the strategic goals; and (6) a description of how

⁴The primary financial management reform legislation Congress enacted is the Chief Financial Officers Act of 1990, as expanded by the Government Management Reform Act of 1994. These laws provide the basis for identifying and correcting financial management weaknesses that have cost the federal government billions of dollars and leave it vulnerable to waste, fraud, and mismanagement. They also set expectations for agencies to deploy modern systems to replace existing, antiquated, often manual processes; develop better performance and cost measures; and design results-oriented reports on the government's financial condition and operating performance by integrating budget, accounting, and program information. Information technology reform legislation, including the Paperwork Reduction Act of 1995 and the Clinger-Cohen Act of 1996, was based on the best practices used by leading public and private organizations to more effectively manage information technology.

program evaluations were used to establish and revise strategic goals and a schedule for future program evaluations.

Justice's Plan Contains All but One Critical Element

Justice's strategic plan is organized around what Justice has identified as its seven core functions: (1) investigation and prosecution of criminal offenses; (2) assistance to state and local governments; (3) legal representation, enforcement of federal laws, and defense of federal government interests; (4) immigration; (5) detention and incarceration; (6) protection of the federal judiciary and improvement of the justice system; and (7) management.

Justice's February draft of its strategic plan was incomplete and did not provide Congress with critical information for its consultations with Justice. Justice's August version added two of the three required elements that were missing in the February plan. As a result, the August plan includes, to some degree, a discussion on five of the six required elements—a mission statement, goals and objectives, key external factors, a program evaluation component, and strategies to achieve the goals and objectives. The August plan does not include a required discussion of a sixth element—the relationship between Justice's long-term goals/objectives and its annual performance plans.

Mission Statement

Justice's plan contains a mission statement that is results oriented and generally defines the Department's basic purpose with emphasis on its core programs and activities. Justice's mission statement is as follows:

"Our mission at the United States Department of Justice is to enforce the law and defend the interests of the U.S. according to the law, provide Federal leadership in preventing and controlling crime, seek just punishment for those guilty of unlawful behavior, administer and enforce the Nation's immigration laws fairly and effectively and ensure fair and impartial administration of justice for all Americans."

Justice's mission statement covers six of the seven core functions that Justice identified but does not specify the detention and incarceration function, which is one of Justice's largest budget items. The plan does incorporate the detention and incarceration function in the discussion of goals and objectives and in its strategies to achieve those goals and objectives. Justice officials said that it was their intent to cover the detention and incarceration function by the phrases "seek just punishment . . ." and "ensure fair and impartial administration of justice . . ."

While we agree that mission statements may vary in the extent to which they specify particular activities, we believe that it would be helpful to explicitly include the detention and incarceration function in this case. Our belief is based on Justice's decision to specify all of the other major functions in its mission statement and our concern that the Department's stakeholders may not interpret the phrases cited by Justice officials as indicating that the detention and incarceration component is part of its mission.

Goals and Objectives

Justice's goals and objectives cover its major functions and operations and are logically related to its mission. However, they are not as results oriented as they could be and some focus on activities and processes. For example, one set of results-oriented goals involves reducing violent, organized, and gang-related crime; drug-related crime; espionage and terrorism; and white collar crime. However, goals in other areas are more process oriented, such as "Represent the United States in all civil matters for which the Department of Justice has jurisdiction," "Promote the participation of victims and witnesses throughout each stage of criminal and juvenile justice proceedings at the Federal, State, and local levels," and "Make effective use of information technology."

Another concern we have with some of the goals is that they are not always expressed in as measurable a form as intended by OMB guidance. For example, two of Justice's goals in the legal representation, enforcement of federal laws, and defense of U.S. interests core function are to protect the civil rights of all Americans and safeguard America's environment and natural resources. It is not clear from the August plan how Justice will measure its progress in achieving these goals.

Strategies to Achieve Goals and Objectives

The Results Act and OMB Circular A-11 indicate that agency strategic plans should describe the processes the agencies will use to achieve their goals and objectives. Our review of Justice's strategic plan, specifically the strategies and performance indicators, identified areas where the plan did not fully meet the Act's requirements and OMB Circular A-11 guidance.

Some of the strategies did not clearly explain how and to what extent Justice programs and activities will contribute to achieving the goals and how Justice plans to assess progress in meeting those goals. For example, because Justice has limited ability to control criminal activities, it is not clear how Justice will be able to determine the degree to which its

programs and activities have contributed to changes in violent crime, availability and abuse of illegal drugs, espionage and terrorism, and white collar crime. Similarly, in its immigration core function, Justice has a goal to maximize deterrence to unlawful migration by reducing the incentives of unauthorized employment and assistance. It is likewise unclear how Justice will be able to determine the effect of its efforts to deter unlawful migration, as differentiated from the effect of changes in the economic and political conditions in countries from which illegal aliens originated. The plan does not address either issue.

Some of Justice's performance indicators are more output than outcome related. For example, one cited strategy for achieving the goal of ensuring border integrity is to prevent illegal entry by increasing the strength of the Border Patrol. One of the performance indicators Justice is proposing as a measure of how well the strategy is working is the percentage of time that Border Patrol agents devote to actual border control operations. While this measure may indicate whether agents are spending more time controlling the border, it is not clear how it will help Justice assess its progress in deterring unlawful migration.

The Act requires that agencies' plans discuss the types of resources (e.g., human skills, capital, and information technology) that will be needed to achieve the strategic and performance goals and OMB guidance suggests that agencies' plans discuss any significant changes to be made in resource levels. Justice's plan does not include either discussion. This information could be beneficial to Justice and Congress in agreeing on the goals, evaluating Justice's progress in achieving the goals, and making resource decisions during the budget process.

Key External Factors

In its August plan, Justice added a required discussion on key external factors that could affect its plan outcomes. Justice discusses eight key external factors that could significantly affect achievement of its long-term goals. These factors include emergencies and other unpredictable events (e.g., the bombing of the Alfred P. Murrah building), changing statutory responsibilities, changing technology, and developments overseas. According to Justice, isolating the particular effects of law enforcement activity from these eight factors that affect outcomes and over which Justice has little control is extremely difficult. This component of the plan would be more helpful to decisionmakers if it included a discussion of alternatives that could reduce the potential impact of these external factors.

Program Evaluation

In its August plan, Justice added a required discussion on the role program evaluation is to play in its strategic planning efforts. Justice recognizes that it has done little in the way of formal evaluations of Justice programs and states that it plans to examine its evaluation approach to better align evaluations with strategic planning efforts. The August plan identifies ongoing evaluations being performed by Justice's components. OMB guidance suggests that this component of the plan include a general discussion of how evaluations were used to establish and revise strategic goals, and identify future planned evaluations and their general scope and time frames. Justice's August plan does neither.

The Relationship Between Long-Term Goals and Objectives and the Annual Performance Plans Is Not Described in the Plan

Under the Results Act, Justice's long-term strategic goals are to be linked to its annual performance plans and the day-to-day activities of its managers and staff. This linkage is to provide a basis for judging whether an agency is making progress toward achieving its long-term goals. However, Justice's August plan does not provide such linkages.

In its August plan, Justice pointed out that its fiscal year 1999 annual performance planning and budget formulation activities are to be closely linked and that both are to be driven by the goals of the strategic plan. It also said that the linkages would become more apparent as the fiscal year 1999 annual performance plan and budget request are issued.

Plan Could Better Address Crosscutting Program Activities

Many law enforcement organizations—international and domestic (e.g., other federal, state, and local)—perform either similar or the same activities as Justice. The draft plan includes a goal to coordinate and integrate law enforcement activities wherever possible and to cooperate fully with other federal agencies. However, the plan could better serve the purposes of the Results Act by discussing how Justice plans to coordinate with external organizations' activities and how it plans to measure and assess inputs, outputs, and outcomes. For example, the plan does not discuss

- how Justice plans to work with the Departments of Defense and State, the intelligence agencies, and foreign governments in fighting international terrorism;
- how Justice's drug enforcement activities will relate to the Office of National Drug Control Policy, which has government-wide planning responsibilities for drug control activities;

- how Justice and the Department of the Treasury, which have similar responsibilities concerning the seizure and forfeiture of assets used in connection with illegal activities (e.g., money laundering) will coordinate and integrate their operations;
- how INS will work with the Bureau of Prisons and state prison officials to identify criminal aliens; and
- how INS and the Customs Service, which both inspect arriving passengers at ports of entry to determine whether they are carrying contraband and are authorized to enter the country, will coordinate their resources.⁵

Along these lines, certain program areas within Justice have similar or complementary functions that are not addressed or could be better discussed in the strategic plan. For example, both the Bureau of Prisons and INS detain individuals, but the plan does not address the interrelationship of their similar functions or prescribe comparable measures for inputs and outcomes. As a second example, the plan does not fully recognize the linkage among Justice's investigative, prosecutorial, and incarceration responsibilities.

The August Plan Does Not Address Some Major Management Challenges

One purpose of the Results Act is to improve the management of federal agencies. Therefore, it is particularly important that agencies develop strategies that address management challenges that threaten their ability to achieve both long-term strategic goals and this purpose of the Act.

Over the years, we as well as others, including the Justice Inspector General and the National Performance Review (NPR), have addressed many management challenges that Justice faces in carrying out its mission. In addition, recent audits under the Chief Financial Officers Act of 1990 (CFO Act), expanded by the Government Management Reform Act,⁶ have revealed internal control and accounting problems. Justice's draft strategic plan is silent on these issues.

Justice's February plan contained a section on "Management," which is one of its seven core functions. In addition, Justice's August draft plan

⁵We discussed this issue in our report—Customs Service and INS: Dual Management Structure for Border Inspections Should Be Ended (GAO/GGD-93-111, June 30, 1993).

⁶This legislation requires agencies to have their agencywide financial statements audited annually beginning with the fiscal year 1996 financial statements. The first year financial audits of Justice and its components focused primarily on evaluating their control structures and environments and did not include auditing of their statements of operation, which include the entities' operating costs. The fiscal year 1996 audit reports are expected to be issued before the September 30, 1997, submission date for strategic plans.

contains a new section on "Issues and Challenges in Achieving Our Goals," which was not in its February plan. This new section discusses Justice's process for managing its information technology investments, steps taken to provide security over its information systems, and its strategy to ensure that computer systems accommodate dates beyond the year 2000. However, neither this new section nor the "Management" core function addresses some of the specific management problems that have been identified over the years and the status of Justice's efforts to address them.

In its August draft plan, Justice also added a discussion on "accountability," which points out that Justice has an internal control process that systematically identifies management weaknesses and vulnerabilities and specifies corrective actions. This section also recognizes the role of Justice's Inspector General. However, the plan would be more helpful if it included a discussion of corrective actions Justice has planned for internally and externally identified management weaknesses, as well as how it plans to monitor the implementation of such actions. In addition, the plan does not address how Justice will correct significant problems identified during the Inspector General's fiscal year 1996 financial statement audits, such as inadequate safeguarding and accounting for physical assets and weaknesses in the internal controls over data processing operations.

Discussion of Capacity to Provide Reliable Performance Information Could Be Improved

To efficiently and effectively operate, manage, and oversee its diverse array of law enforcement-related responsibilities, Justice needs reliable data on its results and those of other law enforcement-related organizations. Further, Justice will need to rely on a variety of external data sources (e.g., state and local law enforcement agencies) to assess the impact of its plan. These data are needed so that Justice can effectively measure its progress and monitor, record, account for, summarize, and analyze crime-related data. Justice's August strategic plan contains little discussion about its capacity to provide performance information for assessing its progress toward its goals and objectives over the next 5 years.

However, in its strategic plan, under the immigration core function, Justice states that one of its priorities is to improve the reliability and integrity of its data systems to enforce immigration laws. Justice's August plan added a goal and corresponding strategies and performance indicators to address this priority. Similarly, Justice added a new goal—achieving excellence in management practices—that includes a strategy for (1) obtaining useful

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and reliable budget, accounting, and performance data to support decisionmaking, and (2) integrating the planning, reporting and decisionmaking processes. These strategies could assist Justice in producing results-oriented reports on its financial condition and operating performance.

Mr. Chairman, this concludes my prepared statement. I would be pleased to answer any questions.

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